

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Final Maintenance of Effort Report \*\*\***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006  
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006  
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

**PRIME APPLICANT: 0780 Wolf Point Elem 43 Roosevelt**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2007 by this amount: **\$71**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

**STATE AND LOCAL FUNDS**

**APPLICANT TOTALS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	145	610,479	208,509	204,418	
2006	139	585,169	221,454	213,066	4,324
2007			222,175	213,208	71

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 -25,310

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**NO**

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?**

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**NO**

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,210

Per-student amount for FY 2006----- 4,210

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

**YES**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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**APPLICANT TOTALS**

**LOCAL FUNDS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	145	610,479	238,925	371,553	
2006	139	585,169	264,196	320,973	4,324
2007					71

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -50,581

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**NO**

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?**

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**NO**

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,562

Per-student amount for FY 2006----- 2,309

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**NO**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Wolf Point Elem 0780**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Wolf Point Elem 0780</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	255828.84	258379.70
			2XX	Personal Services - Employee Benefits	32717.34	40248.34
			5XX	Other Purchased Services	606.53	.00
			6XX	Supplies and Materials	4915.79	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	116994.87	106453.28
			2XX	Personal Services - Employee Benefits	23416.01	23358.95
			3XX	Purchased Professional and Technical Services	7500.00	.00
			5XX	Other Purchased Services	1939.38	1176.39
			6XX	Supplies and Materials	1995.88	2717.63
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	2000.00	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	10358.96	12290.13
			2XX	Personal Services - Employee Benefits	553.25	833.57
			6XX	Supplies and Materials	388.92	810.98
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	36956.52	38083.38
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	17310.78	16186.91
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1514.97	1625.79
<b>District/Coop Totals</b>					514,998.04	502,165.05

**Wolf Point H S 0781**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	5148.03	2328.43
			2XX	Personal Services - Employee Benefits	23.59	12.98
			5XX	Other Purchased Services	717.61	163.80
			6XX	Supplies and Materials	3197.85	2943.86
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	57364.83	52971.62
			2XX	Personal Services - Employee Benefits	11022.07	11236.74
			5XX	Other Purchased Services	2069.97	823.75

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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT:**                      **Wolf Point Elem   0780**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Wolf Point H S   0781</b>						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			6XX	Supplies and Materials	4297.77	4095.61
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	2000.00	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	191.54	13.96
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	706.80	291.56
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	8740.74	8121.24
<b>District/Coop Totals</b>					<u>95,480.80</u>	<u>83,003.55</u>
<b>Prime Applicant Totals</b>					<u>610,478.84</u>	<u>585,168.60</u>